

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

537R0453

HOUSE TAXATION ENGROSSED NO. **HB 1099** - 1/28/2010

Introduced by: Representatives Deadrick, Brunner, Cronin, Cutler, Dennert, Hamiel, Jensen, Juhnke, Kopp, Noem, Novstrup (David), Olson (Ryan), Pitts, Rave, Tidemann, Verchio, and Wismer and Senators Brown, Ahlers, Bartling, Haverly, and Vehle

1 FOR AN ACT ENTITLED, An Act to permit taxing districts to revise the base amount of
2 revenue payable from property taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 For taxes payable in 2015 or 2016, the governing body of each taxing district may, by
7 resolution, decide to exempt the taxing district from the provisions of § 10-13-35 which limits
8 the total amount of revenue payable from taxes on real property within a taxing district, if the
9 taxing district reestablishes the base amount of revenue payable from taxes on real property
10 pursuant to section 2 of this Act. Each year thereafter such taxing district may increase the
11 amount of revenue payable from property taxes by applying the growth and the index factor
12 pursuant to § 10-13-35. Any excess levy imposed on property pursuant to § 10-13-36 terminates
13 when a general fund levy is imposed by such taxing district pursuant to section 2 of this Act.



Section 2. That chapter 10-13 be amended by adding thereto a NEW SECTION to read as follows:

The governing body of a taxing district may, by resolution, impose a property tax levy provided by section 1 of this Act to reestablish the base amount of revenue payable from property taxes with an affirmative two-thirds vote of the governing body on or before July fifteenth. The decision of the governing body to impose the levy shall be published within ten days of the decision as follows:

(1) Publication shall be made at least twice in the legal newspaper designated by the governing body pursuant to law, with no fewer than five days between publication dates, before the tax imposition takes effect;

(2) The announcement shall be at least three newspaper columns in width and four inches in length or at least one-sixth of a page in size, whichever size is greater;

(3) The announcement shall be headed with the following statement in a typeface no less than eighteen point type: "ATTENTION TAXPAYERS: NOTICE OF PROPERTY TAX IMPOSED OF \$(fill in amount)." The remainder of the announcement shall consist of a reproduction of the resolution including the amount that property taxes will be imposed. The secretary of revenue and regulation, in rules promulgated pursuant to chapter 1-26, shall prescribe a uniform form to be used by the taxing district for notification of taxpayers as required by this section.

However, the requirements of subdivisions (2) and (3) are waived if:

- (a) The property tax imposed is less than fifteen thousand dollars; or
 - (b) A copy of the resolution is mailed to every property taxpayer in the taxing district, by first class mail or bulk mail, within twenty days of the decision;
- and

1 (c) A copy of the resolution is printed in each legal newspaper in the taxing
2 district's boundaries.

3 For the purposes of subsections (a), (b), and (c), the first publication is not deemed to have
4 occurred until three days after the mailing is sent or the resolution is delivered to the legal
5 newspaper.

6 The governing body's decision shall be referred to a vote of the people by the governing
7 body of the taxing district. The referendum election shall be held on or before October first
8 preceding the year the taxes are payable.